

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

:peter attilla: family of [reman])
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[1525] Plat I , Sutherlin, Oregon)
[97479])
phone#: 971-221-9066,)
)
Plaintiffs,) No. 6:12-cv-730-HO
)
v.) ORDER
)
DOUGLAS COUNTY, et al.,)
)
Defendants.)
)
)

Plaintiffs bring this case to "correct & amend court jurisdiction and venue to cure of jurisdiction." Plaintiffs' virtually incomprehensible complaint purports to challenge Douglas County's ability to assess property taxes over real property owned by plaintiffs located in Douglas County.

Defendants move to dismiss asserting that this case is barred under the Tax Injunction Act, 28 U.S.C. § 1341. Under the Act, a federal district court "shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State."

Defendants note that the parties are involved in litigation in the Oregon Tax Court regarding whether plaintiff's property is subject to property taxes. The relief requested in this action not only interferes with the pending litigation in state court, but would have the effect of interfering with assessment and collection of state taxes. Whether plaintiffs' property is subject to assessment by the County is an issue that is already receiving a full hearing and judicial determination with appropriate procedural safeguards. See, e.g., ORS § 305.405 (Oregon Tax court has the same powers as a circuit court); ORS § 305.410 (subject to judicial review by the Oregon Supreme Court); ORS § 305.420 (subpoena power and may hear sworn testimony). Moreover, issues of federal statutory and constitutional law may be raised in the Oregon Tax Court. Tafflin v. Levitt, 493 U.S. 455, 458 (1990) ("state courts have inherent authority, and are thus presumptively competent, to adjudicate claims arising under the laws of the United States"). Accordingly, this case is barred under the Tax Injunction Act.

Moreover, plaintiffs have refused to comply with this court's direction regarding service of the discovery and pretrial scheduling order. See Plaintiffs' Notices of Errors (#9 and #10)

(plaintiffs assert this case has been fraudulently created without their consent and the Clerk has erred in the discovery package sent to them). Plaintiffs have demonstrated a refusal to comply with this court's orders and procedures and a refusal to appropriately prosecute this case. Accordingly, defendants' motion to dismiss is granted.

CONCLUSION

For the reasons stated above, defendants' motion to dismiss (#8) is granted. This case is dismissed.

DATED this 26th/ day of June, 2012.

Michael L. Hogan
United States District Judge